

HOUSE BILL No. 1711

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-21.

Synopsis: Income tax deduction for donations of food. Provides a deduction from adjusted gross income for individuals or business entities that make donations of food to a charitable entity that distributes food at no cost to the charitable entity's clients.

Effective: January 1, 2010.

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January 22, 2009, read first time and referred to Committee on Ways and Means.

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First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1711

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2010]: **Sec. 21. (a) As used in this section, "charitable**
4 **entity" means any entity exempted from state gross retail tax**
5 **under IC 6-2.5-5-21(b)(1)(B).**

6 **(b) As used in this section, "food and food ingredients" has the**
7 **meaning set forth in IC 6-2.5-1-20.**

8 **(c) As used in this section, "taxpayer" means an individual or a**
9 **business entity, including a partnership, limited liability company,**
10 **or corporation, that is subject to taxation under this article.**

11 **(d) Each taxable year, a taxpayer is entitled to a deduction from**
12 **adjusted gross income for donations of food and food ingredients**
13 **made to a charitable entity during the taxable year. The amount of**
14 **the deduction claimed by a taxpayer in a taxable year may not**
15 **exceed the out-of-pocket cost to the taxpayer of the donated food**
16 **and food ingredients, including a reasonable allocation of any**
17 **wages paid by the taxpayer for the preparation of the donated food**



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1 **and food ingredients.**

2 SECTION 2. [EFFECTIVE JANUARY 1, 2010] IC 6-3-2-21, as
3 **added by this act, applies only to taxable years beginning after**
4 **December 31, 2009.**

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